

Sales and Use Tax Exemption for a Motor Vehicle or Vessel Purchased by a Nonresident of Connecticut

Part I Instructions

Conn. Gen. Stat. §12-412(60), as amended by 1999 Conn. Pub. Acts 173, §21, exempts from sales and use taxes the sale of any motor vehicle or vessel in this state:

- when the purchaser of such motor vehicle or vessel is not a resident of this state and does not maintain a permanent place of abode in this state,
- provided such motor vehicle or vessel is not presented for registration with the Department of Motor Vehicles in this state.

General Purpose: A nonresident purchaser should use this certificate in connection with the purchase of a motor vehicle or vessel exempt from sales and use taxes from a licensed Connecticut motor vehicle or vessel dealer ("Retailer"), when the vehicle or vessel will not be presented for any form of registration in Connecticut.

This certificate is not valid unless it is wholly and correctly completed and acknowledged. Any misrepresentation will result in the imposition of use tax liability and statutory interest and penalties on the purchaser or sales tax liability and statutory interest and penalties on the retailer. The information in this certificate will be furnished to other states and is subject to verification by the State of Connecticut. If the purchaser is a corporation, its president must sign the Purchaser's Declaration.

Instructions for the Purchaser: Use this certificate only if you do not maintain a permanent place of abode in Connecticut and will not be registering the motor vehicle or vessel in Connecticut.

Do **not** use this form if you maintain a permanent place of abode in Connecticut. A **permanent place of abode** is a dwelling place (a building or structure where a person can live) permanently maintained by an individual (even if the individual does not permanently reside there), whether or not owned by or leased to the individual, and generally includes a dwelling place

owned by or leased to his or her spouse. **Note:** A partnership, corporation or other business entity may qualify for this exemption only if:

- the entity maintains no Connecticut situs and owns no fixed assets located in this state, and
- no partner, officer or member of the entity, and no operator of the motor vehicle or vessel, maintains a permanent place of abode in Connecticut.

Instructions for the Retailer: You **must** file this form with **Form OS-114, Sales and Use Tax Return**, for the period in which the exemption is claimed. Keep a copy for your records and provide a copy of the executed certificate to the purchaser. Keep a copy of the certificate and a bill or invoice for at least six years from the date the item is purchased. The certificate is valid only if taken in good faith from a person who does not maintain a permanent place of abode in this state or a business entity that meets the requirements set forth above and will not present this motor vehicle or vessel for any form of registration in Connecticut. The good faith of the retailer will be questioned if the retailer knows or has knowledge of facts that give rise to a reasonable inference that the purchaser is a resident of Connecticut or maintains a permanent place of abode here, or intends to present the motor vehicle or vessel for registration with the Department of Motor Vehicles in this state. The bill, purchase invoice or records covering the purchase made under this certificate must be appropriately marked to indicate that an exempt purchase has occurred. The words "Exempt under CERT-125" satisfy this requirement.

For Further Information: Call Taxpayer Services at 1-800-382-9463 (within Connecticut) or 860-297-5962 (from anywhere). **TTY, TDD, and Text Telephone users** only may transmit inquiries 24 hours a day by calling 860-297-4911.

Part II Retailer and Purchaser - Read instructions first, then complete this Part and Parts III, IV, and V on the back.

Retailer Information

Name of Retailer _____ CT Tax Registration No. _____
Street Address _____ Date of Sale _____
City or Town, State, ZIP Code _____ Telephone No. _____

Purchaser Information

Name of Purchaser _____ Daytime Telephone No. _____
If an Individual: _____ If Partnership, Corporation or Other Business Entity
Home Address _____ Business Address _____
Name and Address _____
of Employer _____ Name and Address _____
of Partners, Officers _____
or Members and _____
Operator(s) of _____
Vehicle or Vessel _____

Driver's License Number _____ State _____ Expiration Date _____

Driver's License Number _____ State _____ Expiration Date _____
(Attach additional sheets if necessary)

Continued on Reverse

Part III Motor Vehicle or Vessel Identification

Motor Vehicle Identification Data

Make of Vehicle _____ Model _____ Year _____
Color _____ Vehicle Identification Number _____
State of Registration and Number _____

Computation of Price

Gross Sales Price* _____
Trade-in Allowance _____
Net Sales Price _____

Trade-in Data

Make _____ Model _____
Year _____
State of Registration and Plate Number _____
Vehicle Identification Number _____

* **Do not deduct manufacturer's rebates from the gross sales price.**

Vessel Identification Data

Make of Vessel _____ Model _____ Year _____
Type _____ Length _____ Hull Identification Number _____
State of Registration and Number _____

Computation of Price

Gross Sales Price _____
Trade-in Allowance _____
Net Sales Price _____

Trade-in Data

Make _____ Model _____
Type _____ Length _____ Year _____
State of Registration and Number _____
Hull Identification Number _____
U.S.C.G. Vessel Documentation Number _____

Part IV Purchaser's Declaration

Please initial:

_____ I, the purchaser, or person authorized to sign on behalf of the purchaser named in Part II, acknowledge that the retailer has explained to me the meaning of a **permanent place of abode** as defined in Part I and I declare that I do not maintain such a permanent place of abode in Connecticut.

I, the purchaser, or person authorized to sign on behalf of the purchaser named in Part II, declare that I purchased the motor vehicle or vessel described in Part III from the retailer named in Part II. I am not a Connecticut resident and I do not maintain a permanent place of abode in Connecticut, or the business entity meets the requirements set forth in Part I. I am a resident of (or the business entity is located in) the State of _____. This motor vehicle or vessel will not be presented for registration with the Connecticut Department of Motor Vehicles. I declare under the penalty of false statement that I have examined this certificate and to the best of my knowledge and belief it is true, complete, and correct. (The penalty for false statement is imprisonment not to exceed one year or a fine not to exceed two thousand dollars, or both.)

Signature of Purchaser

or Authorized Person _____ Social Security Number _____

If Partnership, Corporation or Other Business Entity:

Print Name of Purchaser

or Authorized Person _____ Title _____ Date _____

If Jointly Purchased,

Signature of Other Purchaser _____ Social Security Number _____

Print Name of Other Purchaser _____ Date _____

Part V Retailer's Declaration

Please initial:

_____ I, an authorized agent of the retailer named in Part II, declare that I have explained to the purchaser that owning, leasing or otherwise maintaining a **permanent place of abode** in Connecticut, even if it is not permanently occupied by the purchaser, subjects this purchase to Connecticut sales tax and prohibits the use of this certificate. If the purchaser is a business entity, I have explained the exemption requirements for business entities set forth in Part I.

I, an authorized agent of the retailer named in Part II, declare under the penalty of false statement that I have examined this certificate and to the best of my knowledge and belief it is true, complete, and correct. (The penalty for false statement is imprisonment not to exceed one year or a fine not to exceed two thousand dollars, or both.)

Print Name of Retailer's Authorized Agent _____ Date _____

Signature of Retailer's Authorized Agent _____ Title _____